

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAXES PROPRIETORSHIP**REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY**

FOR DRA USE ONLY

For the CALENDAR year _____ or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day YearThis form is to be used to report any change to the New Hampshire Business Profits Tax return caused by a final determination of an Internal Revenue Service Examination only. **DO NOT USE THIS FORM TO AMEND A RETURN.**

STEP 1 Print or Type	PROPRIETOR LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SPOUSE/CU PARTNER'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	NAME OF PROPRIETORSHIP, ESTATE OR TRUST/LLC		FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER
	ADDRESS (continued)		
CITY/TOWN, STATE & ZIP CODE			

STEP 2 Figure Your Tax	CU Partners/Husband and wife may NOT combine net results of separately held business organizations.		
	1	NET PROFIT (LOSS) as originally filed or previously adjusted.....	1
	2	RENTAL INCOME (LOSS) as originally filed or previously adjusted.....	2
	3	NET FARM PROFIT (LOSS) as originally filed or previously adjusted.....	3
	4	NET GAIN (LOSS) FROM SALE OF ASSETS HELD FOR USE IN BUSINESS, FARMING AND/OR RENTAL PURPOSES as originally filed or previously adjusted.....	4
	5	INSTALLMENT GAIN (LOSS) as originally filed or previously adjusted.....	5
	6	GROSS BUSINESS PROFITS as originally filed or previously adjusted (Combine Lines 1 - 5).....	6
	7	INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME (From Page 2, Section 1, Line 1).....	7
	8	SUBTOTAL (Line 6 adjusted by Line 7).....	8
	9	COMPENSATION FOR PERSONAL SERVICES	9
	10	GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS (Line 8 minus Line 9).....	10
	11	ADDITIONS AND DEDUCTIONS (RSA 77-A:4)	
		(a) As originally filed or previously adjusted.....	11(a)
		(b) Adjustments to additions from Page 2, Section 2, Line 2.....	11(b)
		(c) Adjustments to deductions from Page 2, Section 3, Line 3.....	11(c)
	(d) Total adjusted additions and deductions [Combine Line 11(a), 11(b) and 11(c)].....	11(d)	
12	ADJUSTED GROSS BUSINESS PROFITS [Line 10 adjusted by Line 11(d)] (If negative, show in parenthesis.).....	12	
13	NEW HAMPSHIRE APPORTIONMENT (Form DP-80, Line 5) (Express as decimal to 6 places) If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here <input type="checkbox"/> and attach a revised DP-80.....	13	
14	NEW HAMPSHIRE TAXABLE BUSINESS PROFITS (Line 12 x Line 13. If negative, enter zero.).....	14	
15	NEW HAMPSHIRE BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS (Line 14 x tax rate, see DP-87 instructions)	15	

STEP 3 Figure Your Amount Due	16	Credits allowed under RSA 77-A:5 as originally filed or previously adjusted.....	16
	17	Subtotal (Line 15 minus Line 16).....	17
	18	BET Credit as originally filed or previously adjusted.....	18
	19	Balance of Business Enterprise Tax due (Page 2, Section 4, Line F) [If Line F is NEGATIVE, ENTER ZERO].	19
	20	NH BPT Net of Statutory Credits as originally filed or previously adjusted.....	20
	21	Balance of tax due (Line 17 minus Line 18 plus Line 19 minus Line 20).....	21
	22	Interest due (see DP-87 instructions).....	22
	23	Balance due (Line 21 plus Line 22).....	23
24	Refund due (If Line 21 is negative, enter here).....	24	

PAY THIS AMOUNT →

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Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

X

SIGNATURE (IN INK) OF TAXPAYER

DATE

X

SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER

DATE

PRINT SIGNATORY NAME & TITLE

PRINT PREPARER'S NAME & IDENTIFICATION NUMBER

NH DRA
MAIL AUDIT DIVISION
TO: PO BOX 457
CONCORD, NH 03302-0457

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE

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Page 2

SECTION 1 IRS ADJUSTMENTS TO INCOME

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 7 1

SECTION 2 IRS ADJUSTMENTS TO ADDITIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 11(b) 2

SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 11(c) 3

SECTION 4 IRS ADJUSTMENTS TO BUSINESS ENTERPRISE TAX

A	NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted (BET-PROP Line 4)	
B	Internal Revenue Service adjustments to TEVTB (attach revised BET and/or BET-80)	
C	NH TEVTB as adjusted by IRS Adjustments (Line A adjusted by Line B)	
D	NH Business Enterprise Tax as adjusted by IRS Adjustments (Line C x tax rate, see DP-87 instructions)	
E	NH Business Enterprise Tax as originally filed or previously adjusted	
F	Balance of Business Enterprise Tax due (Enter amount on Page 1, Line 19. If NEGATIVE, ENTER ZERO on Line 19.)	